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By Harrington  
Harrington

S.J.R. No. 7

*Mary* *Bernard*  
*McKee* *Brooks* *Forster*  
*Wilson*  
A JOINT RESOLUTION

proposes an amendment to Article VIII, Section 1-b, of the Texas Constitution, to provide an exemption of \$3,000 of the value of residence homesteads of all persons 65 years of age or older from all ad valorem taxes levied by any county, city, town, school district, or other political subdivision or instrumentality of the state.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

Section 1. That Article VIII, Section 1-b, of the Texas Constitution, be amended to read as follows:

"Section 1-b. (a) Three Thousand Dollars (\$3,000) of the assessed taxable value of all residence homesteads as now defined by law shall be exempt from all taxation for all State purposes.

"(b) From and after January 1, 1973, Three Thousand Dollars (\$3,000) of the assessed value of residence homesteads of all persons sixty-five (65) years of age or older shall be exempt from all ad valorem taxes thereafter levied by any county, city, town, school district, or other political subdivision or instrumentality of the State; provided, however, that where any ad valorem tax has theretofore been pledged for the payment of any debt, the taxing officers of the political subdivision or instrumentality shall have authority to continue to levy and collect the tax against the homestead property herein exempt at the same rate as the tax so pledged until the debt is discharged, if the cessation of the levy would impair the obligation of the contract by which the debt was created."

Sec. 2. The foregoing constitutional amendment shall be submitted to a vote of the qualified electors of this state at an election to be held on the first Tuesday after the first Monday in November, 1972, at which election the ballots shall be printed to provide for voting for or against the proposition: "The constitutional amendment exempting \$3,000 of the value of residence homesteads of all persons 65 years of age or older from all ad valorem taxes levied by any county, city, town, school district, or other political subdivision or instrumentality of the state."

*Kochman*  
*Kennard*  
*Wagner*  
*Schum*  
*Bing*  
*Hay*  
*Quinn*  
*Beck*  
*McIntosh*  
*Hall*  
*Wicks*

Bill Analysis

BACKGROUND INFORMATION:

PURPOSE OF THE BILL:

To amend Article VIII, Section 1-B, Constitution, to provide a \$3,000.00 exemption of the value of residence homesteads of persons 65 or older from all ad valorem taxes.

SECTION BY SECTION SUMMARY:

Section 1: amends Article VIII, Section 1-B, Constitution, to read:

"Section 1-B

"(a) no change

"(b) States exemption; the exemption is applicable except where any ad valorem tax has been pledged for payment of a debt, the taxing officers may continue to collect at the same rate as the tax so pledged until the debt is discharged.

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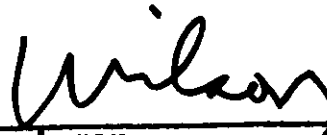
Austin, Texas

February 23, 1971

Hon. Ben Barnes  
President of the Senate

Sir:

We, your Committee on Constitutional Amendments,  
to which was referred S. J. R. B. No. 7, have had the same  
under consideration, and I am instructed to report it back to  
the Senate with the recommendation that it do \_\_\_\_\_  
pass \_\_\_\_\_ and be \_\_\_\_\_ printed.

  
Chairman

A JOINT RESOLUTION

proposing an amendment to Article VIII, Section 1-b, of the  
Texas Constitution, to provide an exemption of  
Three Thousand Dollars (\$3,000) of the value of residence  
homesteads of all persons sixty-five (65) years of age or older  
from all ad valorem taxes levied by any county, city, town, school  
district, or other political subdivision or instrumentality of  
the State.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

Section 1. That Article VIII, Section 1-b, of the  
Texas Constitution, be amended to read as follows:

"Section 1-b. (a) Three Thousand Dollars (\$3,000) of the  
assessed taxable value of all residence homesteads as now defined  
by law shall be exempt from all taxation for all State purposes.

"(b) From and after January 1, 1973,  
Three Thousand Dollars (\$3,000) of the assessed value of residence  
homesteads of all persons sixty-five (65) years of age or older  
shall be exempt from all ad valorem taxes thereafter levied by any  
county, city, town, school district, or other political subdivision  
or instrumentality of the State; provided, however, that where any  
ad valorem tax has theretofore been pledged for the payment of any  
debt, the taxing officers of the political subdivision or  
instrumentality shall have authority to continue to levy and collect  
the tax against the homestead property herein exempt at the same  
rate as the tax so pledged until the debt is discharged, if the  
cessation of the levy would impair the obligation of the contract  
by which the debt was created."

Sec. 2. The foregoing constitutional amendment shall be submitted to a vote of the qualified electors of this State at an election to be held on the first Tuesday after the first Monday in November, 1972, at which election the ballots shall be printed to provide for voting for or against the proposition: "The constitutional amendment exempting Three Thousand Dollars (\$3,000) of the value of residence homesteads of all persons sixty-five (65) years of age or older from all ad valorem taxes levied by any county, city, town, school district, or other political subdivision or instrumentality of the State."

FORM C

(For a favorable report on a bill where a "committee substitute" was recommended by the committee.)

**COMMITTEE REPORT**

Date May 5, 1971

HON. G. F. (GUS) MUTSCHER

Speaker of the House of Representatives.

Sir:

We, your Committee on Constitutional Amendments, to whom was referred SJR No. 7, have had the same under consideration and beg to report back with recommendation that it do pass, and be <sup>not</sup> printed.

Committee Substitute was recommended and is to be printed in lieu of the original bill.

UNANIMOUS VOICE  
VOYE

John C. Inceger  
Chairman.

(A "committee substitute" in the case of a bill is in the form of two suggested amendments, a new body and a new caption. Under the Rules a committee may authorize the printing of the "committee substitute" in lieu of the original bill. If the original caption is adequate, the "committee substitute" should be only a new body; and in such case the original caption should be printed along with the suggested new body.)

1 By: Harrington, et al S. J. R. No. 7  
2 (In the Senate. --January 18, 1971, Read, referred to Committee on  
3 Constitutional Amendments: March 1, 1971, reported favorably; March 17,  
4 1971, Senate and Constitutional Rules to permit consideration suspended by  
5 unanimous consent; March 17, 1971, read second time and ordered  
6 engrossed; March 17, 1971, Senate and Constitutional 3-Day Rules  
7 suspended by vote of 26 yeas, 3 nays to place bill on third reading and  
8 final passage; March 17, 1971, read third time and passed by 26 yeas,  
9 2 nays.)

10 CHARLES SCHNABEL  
11 Secretary of the Senate

12 March 17, 1971, Engrossed.

13 BEA LEWIS  
14 Engrossing Clerk

15 March 18, 1971, Sent to House.

16 March 18, 1971, Received from the Senate.

17 DOROTHY HALLMAN  
18 Chief Clerk, House of Representatives

19 (In the House. --March 22, 1971, Read first time and referred to  
20 Committee on Constitutional Amendments: May 5, 1971, reported favorably as  
21 amended by a unanimous voice vote, sent to Printer.)

22  
23 A JOINT RESOLUTION

24 PROPOSING an amendment to Article VIII, Section 1-b, of the  
25 Texas Constitution, to provide an exemption of Three  
26 Thousand Dollars (\$3,000) of the value of residence home-  
27 steads of all persons sixty-five (65) years of age or older  
28 from all ad valorem taxes levied by any county, city, town,  
29 school district, or other political subdivision or instru-  
30 mentality of the State.

31 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

32 Section 1. That Article VIII, Section 1-b, of the Texas Constitution,  
33 be amended to read as follows:

34 "Section 1-b. (a) Three Thousand Dollars (\$3,000) of the assessed  
35 taxable value of all residence homesteads as now defined by law shall be  
36 exempt from all taxation for all State purposes.

37 "(b) From and after January 1, 1973,  
38 Three Thousand Dollars (\$3,000) of the assessed value of residence  
39 homesteads of all persons sixty-five (65) years of age or older shall be  
40 exempt from all ad valorem taxes thereafter levied by any county, city,  
41 town, school district, or other political subdivision or instrumentality  
42 of the State; provided, however, that where any ad valorem tax has there-  
43 tofore been pledged for the payment of any debt, the taxing officers of the  
44 political subdivision or instrumentality shall have authority to continue to  
45 levy and collect the tax against the homestead property herein exempt at  
46 the same rate as the tax so pledged until the debt is discharged, if the  
47 cessation of the levy would impair the obligation of the contract by which  
48 the debt was created."

49 Sec. 2. The foregoing constitutional amendment shall be submitted to a  
50 vote of the qualified electors of this State at an election to be held on the  
51 first Tuesday after the first Monday in November, 1972, at which election  
52 the ballots shall be printed to provide for voting for or against the  
53 proposition: "The constitutional amendment exempting Three Thousand  
54 Dollars (\$3,000) of the value of residence homesteads of all persons  
55 sixty-five (65) years of age or older from all ad valorem taxes levied  
56 by any county, city, town, school district, or other political subdivision  
57 or instrumentality of the State."

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COMMITTEE AMENDMENT NO. 1

Amend S. J. R. No. 7 by striking all below the resolving clause and substituting the following:

Section 1. That Article VIII, Section 1-b, of the Texas Constitution, be amended to read as follows:

"Section 1-b. (a) Three Thousand Dollars (\$3,000) of the assessed taxable value of all residence homesteads as now defined by law shall be exempt from all taxation for all State purposes.

"(b) From and after January 1, 1973, the governing body of any county, city, town, school district, or other political subdivision of the State may exempt by its own action not less than Three Thousand Dollars (\$3,000) of the assessed value of residence homesteads of persons sixty-five (65) years of age or older from all ad valorem taxes thereafter levied by the political subdivision. As an alternative, upon receipt of a petition signed by twenty percent (20%) of the voters who voted in the last preceding election held by the political subdivision, the governing body of the subdivision shall call an election to determine by majority vote whether an amount not less than Three Thousand Dollars (\$3,000) as provided in the petition, of the assessed value of residence homesteads of persons sixty-five (65) years of age or over shall be exempt from ad valorem taxes thereafter levied by the political subdivision. Where any ad valorem tax has theretofore been pledged for the payment of any debt, the taxing officers of the political subdivision shall have authority to continue to levy and collect the tax against the homestead property at the same rate as the tax so pledged until the debt is discharged, if the cessation of the levy would impair the obligation of the contract by which the debt was created."

Section 2. The foregoing constitutional amendment shall be submitted to a vote of the qualified electors of this state at an election to be held on the first Tuesday after the first Monday in November, 1972, at which election the ballots shall be printed to provide for voting for or against the proposition: "The constitutional amendment providing that the various political subdivisions of the state may exempt not less than \$3,000 of the value of residence homesteads of all persons 65 years of age or older from ad valorem taxes under certain conditions."

Schulle

COMMITTEE AMENDMENT NO. 2

Amend S. J. R. No. 7 by striking all above the resolving clause and substituting the following:

A JOINT RESOLUTION

PROPOSING an amendment to Article VIII, Section 1-b, of the Texas Constitution, to provide that the various political subdivisions of the state may exempt not less than \$3,000 of the value of residence homesteads of all persons 65 years of age or older from ad valorem taxes under certain conditions.

Schulle

COMMITTEE REPORT

COMMITTEE ROOM

Austin, Texas, May 5, 1971

Hon. G. F. (Gus) Mutscher, Speaker of the House of Representatives.

SIR: We, your Committee on Constitutional Amendments, to whom was referred S. J. R. No. 7, have had the same under consideration and beg to report back with recommendation that it do pass, and be not printed. Committee Substitute was recommended and is to be printed in lieu of the original bill.

John A. Traeger, Chairman



BILL ANALYSIS

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Background:

Inflation has hurt the Senior Citizen who lives on a fixed income.

Purpose:

This Resolution would allow the local governments at their option a tax exemption on the assessed value of the residence homesteads of persons sixty-five years of age or older.

Section by Section Analysis:

Section 1: (a) provides for a general three thousand (\$3,000) exemption of the assessed taxable value of all residence homesteads, for State purposes.  
(b) permits local governments or political subdivisions, after receipt of a petition, and a vote on the proposal, to exempt not less than three thousand dollars (\$3,000) from all ad valorem taxes of the subdivision.

Section 2: Election clause.

Summary of Committee Action:

The Bill was reported from Committee by a unanimous voice vote.

①

*Schultz*

COMMITTEE AMENDMENT NO. 1

Amend S.J.R. No. 7 by striking all below the resolving clause and substituting the following:

Section 1. That Article VIII, Section 1-b, of the Texas Constitution, be amended to read as follows:

"Section 1-b. (a) Three Thousand Dollars (\$3,000) of the assessed taxable value of all residence homesteads as now defined by law shall be exempt from all taxation for all State purposes.

"(b) From and after January 1, 1973, the governing body of any county, city, town, school district, or other political subdivision of the State may exempt by its own action not less than Three Thousand Dollars (\$3,000) of the assessed value of residence homesteads of persons sixty-five (65) years of age or older from all ad valorem taxes thereafter levied by the political subdivision. As an alternative, upon receipt of a petition signed by twenty percent (20%) of the voters who voted in the last preceding election held by the political subdivision, the governing body of the subdivision shall call an election to determine by majority vote whether an amount not less than Three Thousand Dollars (\$3,000) as provided in the petition, of the assessed value of residence homesteads of persons sixty-five (65) years of age or over shall be exempt from ad valorem taxes thereafter levied by the political subdivision. Where any ad valorem tax has theretofore been pledged for the payment of any debt, the taxing officers of the political subdivision shall have authority to continue to levy and collect the tax against the homestead property at the same rate as the tax so pledged until the debt is discharged, if the cessation of the levy would impair the obligation of the contract by which the debt was created."

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MAY 7 1971

DATE

READ AND ADOPTED

*Harry Hallman*  
CLERK  
HOUSE OF REPRESENTATIVES

(2)

*Schultz*

COMMITTEE AMENDMENT NO. 2

Amend S.J.R. No. 7 by striking all above the resolving clause and substituting the following:

A JOINT RESOLUTION

PROPOSING an amendment to Article VIII, Section 1-b, of the Texas Constitution, to provide that the various political subdivisions of the state may exempt not less than \$3,000 of the value of residence homesteads of all persons 65 years of age or older from ad valorem taxes under certain conditions.

DATE MAY 7 1971  
READ AND ADOPTED  
*Donna Hallman*  
CHIEF CLERK  
HOUSE OF REPRESENTATIVES

A JOINT RESOLUTION

proposing an amendment to Article VIII, Section 1-b, of the Texas Constitution, to provide that the various political subdivisions of the State may exempt not less than Three Thousand Dollars (\$3,000) of the value of residence homesteads of all persons sixty-five (65) years of age or older from ad valorem taxes under certain conditions.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

Section 1. That Article VIII, Section 1-b, of the Texas Constitution, be amended to read as follows:

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Ben Barnes  
Lieutenant Governor

Ed Malachuk  
Speaker of the House

I hereby certify that S. J. R. No. 7 was passed by the Senate on March 17, 1971, by the following vote: Yeas 26, Nays 2; May 10, 1971, Senate concurred in House amendments by the following vote: Yeas 24, Nays 5.

Charles Schnabel  
Secretary of the Senate

I hereby certify that S. J. R. No. 7 was passed by the House, with amendments, on May 7, 1971, by the following vote: Yeas 129, Nays 2.

Dorothy Halloran  
Chief Clerk of the House

Approved:

May 13, 1971  
Date  
Anton S. Smith  
Governor

FILED IN THE OFFICE OF THE  
SECRETARY OF STATE  
3:40 PM O'CLOCK

MAY 13 1971  
Martin Dies  
Secretary of State

Harrison

MAY 11 1971

X.S.B. No. 7  
S.J.R.

By Harrington

A JOINT RESOLUTION proposing an amendment to Article VIII, Section 1-b, of the Texas Constitution, to provide an exemption of \$3,000 of the value of residence homesteads of all persons 65 years of age or older from all ad valorem taxes levied by any county, city, town, school district, or other political subdivision or instrumentality ...

Filed with the Secretary of the Senate

JAN 18 1971

Read, referred to Committee on Constitutional Amendments

MAR 1 1971

Reported favorably.

Reported adversely, with favorable Committee Substitute; Committee Substitute read first time.

Ordered not printed.

MAR 17 1971

Senate and Constitutional Rules to permit consideration suspended by  
unanimous consent.  
\_\_\_\_\_ yeas, \_\_\_\_\_ nays.

To permit consideration, reading and passage, Senate and Constitutional Rules suspended by vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays.

MAR 17 1971

Read second time and { ordered engrossed.  
passed to third reading.

Caption ordered amended to conform to body of bill.

MAR 17 1971

Senate and Constitutional 3-Day Rules suspended by vote of  
26 yeas, 3 nays to place bill on third reading and final passage.

MAR 17 1971

Read third time and passed by 26 yeas, 2 nays.

OTHER ACTION:

Charles Schnabel  
Secretary of the Senate

3-17-71 Engrossed

MAR 18 1971 Sent to HOUSE

ENGROSSING CLERK

S.J.R. - 7  
MAR 18 1971

Received from  
the Senate

MAY 7 1971

Dorothy Hallman

Chief Clerk, House of Representatives

Dorothy Hallman

Chief Clerk, House of Representatives

MAR 22 1971

READ 1st TIME  
AND REFERRED TO COMMITTEE ON

Constitutional Amendments

Dorothy Hallman

Chief Clerk, House of Representatives

MAY 7 1971

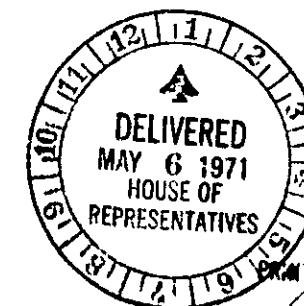
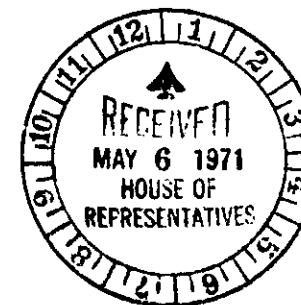
READ ~~1st~~ 2nd AND  
amended and  
finally adopted  
by record vote of  
129 yeas,  
2 nays.

Dorothy Hallman

Chief Clerk, House of Representatives

MAY 5 1971

REPORTED FAVORABLY AS AMENDED SENT TO PRINTER



MAY 6 1971

RETURNED FROM PRINTER. SENT TO SPEAKER

PRINTED, DISTRIBUTED AND  
REFERRED TO COMMITTEE ON

RULES 12, 45-P

MAY 6 1971

(Date)



MAY 7 1971

MOTION TO RECONSIDER THE VOTE BY  
WHICH 40 R 7 WAS  
ADOPTED ~~TABLED~~ AND TO TABLE THE MOTION TO RECON-  
SIDER PREVAILED ~~PASSED~~ BY A 70-10 VOTE ~~40-40~~

AND BY  
Dorothy Hallman  
CLERK HOUSE OF REPRESENTATIVES

MAY 7 1971 RETURNED TO SENATE,

MAY 7 1971 ~~SENT TO ENROSSING CLERK~~

RETURNED MAY 10 1971 *with amendments*  
FROM HOUSE

MAY 10 1971

Senate concurred in House amend-  
ments by the following vote: 29  
yeas, 5 nays.